

Delegation Order 25-2 (formerly DO- 42, Rev. 28)

Effective Date: July 6, 2009

- (1) **Authority to Execute Agreements to Extend the Period of Limitations on Assessment or Collection and to Accept Form 900, *Tax Collection Waiver***
- (2) **Authority:** To sign agreements extending the period of limitations on assessment, except agreements to extend the period of limitations on the assessment of the Trust Fund Recovery Penalty or agreements to extend the period of limitations submitted in connection with an offer in compromise.
- (3) **Delegated to:**
 - a. **SB/SE Compliance Field personnel**— Collection, Examination and Specialty Programs Field Group Managers; Technical Services and Planning and Special Programs (PSP) Group Managers; GS-11 Revenue Agents or GS-11 Tax Compliance Officers in Technical Services and PSP functions.
 - b. **SB/SE Campus Compliance personnel**— Campus Compliance Services Department Managers or above
 - c. **W&I Field Compliance Services Sites (Campuses)**— Field Compliance Services Department Managers.
 - d. **Representatives at foreign posts**—SB/SE International Area Revenue Agents, Tax Auditors, and Tax Compliance Officers; Criminal Investigation Special Agents on foreign assignments.
 - e. **LMSB**— Team Managers.
 - f. **W&I Field personnel**— Field Assistance Territory Managers; and GS-7 Customer Service Representatives.
 - g. **TE/GE**—
EP and EO: Field Group Managers; GS-11 Reviewers.
For Form 872-C: Exempt Organizations Conferee/Reviewers;
Government Entities: Field Group Managers and CPM Manager;
 - h. **Appeals**— Appeals Team Managers, Appeals Team Case Leaders, Appeals Officers, and Settlement Officers.
 - i. **Criminal Investigation**— Special Agents in Charge
 - j. **Chief Counsel**— Deputy Associate Chief Counsel, but only for a tax and taxable year that are the subject of a pending letter ruling request.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To sign agreements extending the period of limitations on the assessment or collection of the Trust Fund Recovery Penalty.
- (6) **Delegated to:** GS-9 Revenue Officers; GS-9 Bankruptcy Specialists; GS-11 Revenue Officer Reviewers; GS-11 Revenue Agents with the responsibility for examination of employment tax returns; Appeals Team Managers, Appeals Team Case Leaders, Appeals Officers and Settlement Officers.

- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To approve Form 900, Tax Collection Waiver, to extend the statute of limitations for collection for additional periods of time consistent with Internal Revenue Manual procedures. This authority is limited to consents secured in conjunction with installment agreements.
- (9) **Delegated to:**
- a. **W&I Field Compliance Services Sites (Campuses)** --Field Compliance Services Department Managers.
 - b. **SB/SE Compliance Field Operations** – Collection, Examination, Specialty Programs Field Group Managers; Technical Services Group Managers; Insolvency Unit Managers.
 - c. **W & I** –Field Assistance Group Managers.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To accept the waiver of the statutory period of limitations on assessment in connection with an offer in compromise.
- (12) **Delegated to:**
- a. **SB/SE Compliance Campuses** – Compliance Services Examiners who have responsibility for offers in compromise.
 - b. **SB/SE Compliance Field Operations** -- Revenue Officers, Revenue Agents, Revenue Agent Reviewers.
 - c. **Appeals**--Appeals Officers, Settlement Officers.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Sources of Authority:** Treasury Order 150–10; 26 USC 6229; 26 USC 6501(c)(4); 26 USC 6502(a)(2); 26 USC 6901(d); 26 CFR 301.6501(c)–1; 26 CFR 301.6502–1; 26 CFR 301.6901–1(d); and 26 CFR 301.7701–9.
- (15) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 42 (Rev. 28).
- (16) Signed by: Linda E. Stiff, Deputy Commissioner for Services and Enforcement